

BY HAND

June 29, 2006

Mary L. Cottrell, Secretary
Department of Telecommunications & Energy
One South Station
2nd Floor
Boston, Massachusetts 02110

RE: Request for Advisory Opinion on Fiscal Controls for Municipal Utilities
Docket 06-29

Dear Ms. Cottrell:

Enclosed for filing with the Department of Telecommunications and Energy ("DTE") please find a reply comment to letter of the Municipal Electric Association of Massachusetts, Inc., which was filed in opposition to advisory opinion request of the Massachusetts Inspector General dated March 13, 2006.

Enclosed also is a duplicate filing to be marked as received by the DTE and returned to our office.

Copies of this letter and the enclosed reply comment have been sent by e-mail to dte.efiling@state.ma.us and julie.westwater@state.ma.us and by U.S. mail, first class postage prepaid, to the persons listed below.

Sincerely,

Nicholas Read
Deputy General Counsel

cc: Mr. Paul Osborne
Rates and Revenue Requirements Division
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